A.O. No78 of 2001
(Old No. 905/1988)

Hon'ble P.C. Verma, J.
Hon'ble B.S. Verma, J.

The appeal is dismissed. For order see our order of date passed in AO No. 804/01 on separate sheet.

(B.S.V., J.) **(P.C.V., J.)**

07-07-2006